



Refreshed Guide to Interpretation

Fact Sheet - Overview of Changes

The Guide to Interpretation aims to assist you when you assess your Research and Development activities against the requirements of the legislation. The previous version of the Guide is superseded by a refreshed Guide.

This fact sheet summarises some of the changes between the previous (2016) and refreshed (2020) versions of the Guide to Interpretation.

What has changed?

In the refreshed Guide to Interpretation ('Guide'), we use clear language to help you understand the legislative requirements of the R&DTI. There is also less duplication of content, to make it easier to read. Overall, we did not change the scope of information we provide in the Guide. However we refreshed the content with the aim to help you find the information you need.

We want you to plan, conduct and register Research and Development ('R&D') activities that meet the legislative requirements. The structure of the refreshed Guide aligns with the relevant legislation. First we describe core R&D activities, then activities excluded from being core R&D activities, and then supporting R&D activities.

To help you find the information you need, the Guide contains hyperlinks to content both within the Guide and to external guidance. We have added an index to assist print users. The Guide also contains diagrams, a case study and examples. The aim of this additional content is to help you when you assess your activities against the legislation and to cater to different learning styles and accessibility requirements.

Guidance on key terms

Federal Court and AAT decisions provide useful interpretative guidance. We aim to ensure that all of our guidance materials reflect recent Federal Court and AAT decisions, including the Federal Court decision in *Moreton Resources Ltd v Innovation and Science Australia*.

Hypothesis and Systematic Progression of Work

In the refreshed Guide, we define your 'hypothesis' as 'an idea or proposed explanation for how you could achieve a particular result and why that result may or may not be achievable'. This represents a change from the previous Guide, in which we stated that a hypothesis should be 'expressed as a causal relationship between variables'.

Whilst we do not require a statement of hypothesis to be expressed as a causal relationship between variables, we expect registrants to describe the variables that they test or plan to test in experiments within a core R&D activity.

We also outline in the Guide our expectations for evidence of your hypothesis and all other elements of your systematic progression of work.

New Knowledge

In the refreshed Guide, we explain that new knowledge can be in the form of a new or improved material, device, product, process or service. We also make it clear that new knowledge can be in the form of new practical or theoretical understanding of a subject.